

Patent system of taxation for small enterprises: Analysis of applications and prospects

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Abstract

© Medwell Journals, 2015. The tax regulation for small enterprises is one of the most important factors that have a significant impact on the development of this segment of the economy. The government takes active measures to promote small enterprises at the national level. In Russian Federation, one of such measures was the introduction of the taxation patent system. However, despite certain advantages, the system has several drawbacks. The analysis of taxation patent system application practice in Russian Federation revealed a number of problems requiring timely resolution. This study is devoted to the analysis of possible prospects and ways of patent taxation system development.

Keywords

Basic profitability, Imputed income, Small enterprises, Tax, Taxation, The patent system of taxation